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FINANCING OF THE UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Report of the Secretary-General

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I. INTRODUCTION

1. The report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group (UNIIMOG) submitted to the General Assembly at its forty-sixth session (A/46/744 of 9 December 1991) set forth the performance report for the period from 1 October 1990 to 28 February 1991 and information on the disposition of some of the assets of UNIIMOG.

2. Since the preparation of that report, additional information relating to the liquidation costs of UNIIMOG and the disposition of its assets has become available. The purpose of the present report is to update the information provided earlier on the following items:

(a) Status of unpaid assessed contributions;

(b) Expenditures for the period from 9 August 1988 to 28 February 1991;

(c) Disposition of additional UNIIMOG property; and

(d) Unencumbered balance and miscellaneous income.

II. STATUS OF ASSESSED CONTRIBUTIONS

3. As at 30 September 1992, unpaid assessed contributions to UNIIMOG totalled US$ 1,060,886 as detailed below:

Status of contributions as at 30 September 1992

(United States dollars)

	9 August 1988-30 September 1992
Amount appropriated	196 729 000
Amount authorized	2 384 000
Less: Applied credits	(26 188 287)
Amount apportioned	172 924 713
Payment received	171 863 827
Balance due	1 060 886

III. FINANCIAL ADMINISTRATION

4. Annex I provides a summary of the cumulative income and operating expenditures of UNIIMOG from inception to liquidation. It indicates an unutilized balance of $36,807,802. The total resources made available to UNIIMOG since its inception and until 28 February 1991 amounted to $213,827,900 gross ($210,509,900 net) and consisted of appropriations in the amount of $196,729,000 gross ($193,617,000 net), commitment authorization of $2,384,000 gross ($2,178,000 net), voluntary contributions in kind for which budgetary provision had been made in the amount of $3,714,900, 1/ and voluntary contributions in cash of $11,000,000. 2/ A detailed breakdown of all resources is shown under item 1 of annex II.

5. Total operating costs amounted to $171,387,911 gross ($167,286,511 net) of which $167,673,011 gross ($163,571,611 net) were provided from appropriations and authorization, and $3,714,900 from the voluntary contributions in kind. A detailed breakdown of all operating costs by financial period is shown under item 2 of annex II. A detailed breakdown of all operating costs by object of expenditure is shown in annex III. The status of unliquidated obligations as at 30 September 1992 is contained in annex IV. The results from the liquidation of obligations will be reflected in the UNIIMOG accounts.

6. The resources provided to UNIIMOG less its total operating costs resulted in an unencumbered balance of $42,439,989 gross ($43,223,389 net). The net unencumbered balance is higher than the gross because expenditures for staff assessment exceeded the amount budgeted for this item. An amount of $24,481,000 gross ($23,627,000 net) from the unencumbered balance was credited to Member States against their assessed contributions for the last four mandate periods as decided by the General Assembly in resolution 45/245 of 21 December 1990 and as agreed to by the Advisory Committee on Administrative and Budgetary Questions in a letter from the Chairman to the Secretary-General dated 5 March 1991. A breakdown of the amounts credited to Member States by mandate period is shown under item 3 of annex II.

7. As at 30 September 1992, interest income amounted to $9,999,427, miscellaneous income amounted to $8,272,872, including an amount of $6,364,150 from sale of equipment. A detailed breakdown of interest and miscellaneous income is shown under item 4 of annex II.

IV. EXPENDITURES FOR THE PERIOD FROM 1 OCTOBER 1990 TO 28 FEBRUARY 1991

8. Annex V provides details in connection with the changes that have occurred in the expenditure by budget line item for the period from 1 October 1990 to 28 February 1991, including liquidation costs. Expenditure for that period increased overall by a total of $643,500 gross ($546,700 net), which resulted primarily from expenditure relating to civilian staff costs through the end of the liquidation phase until 31 July 1991. The increased

requirements were partially offset by savings under other items, including military travel, rental of aircraft, and commercial communications. The revised performance report summary statement for this period is presented in annex VI.

V. DISPOSITION OF UNIIMOG PROPERTY

9. Details concerning the disposition of all UNIIMOG property which has been credited to the UNIIMOG account, in the amount of $6,364,150, are set forth in annex VII.

VI. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-SEVENTH SESSION

10. The actions to be taken by the General Assembly at its forty-seventh session in connection with the financing of UNIIMOG are as follows:

(a) An appropriation of the amount of $2,384,000 gross ($2,178,000 net) authorized and apportioned in accordance with paragraphs 11 to 13 of its resolution 45/245 for the period from 1 to 28 February 1991 and the crediting of those same amounts from the unencumbered balance to Member States against their assessments;

(b) A decision on the disposition of the unutilized balance of $36,807,802 in the UNIIMOG Special Account, taking into consideration the outstanding assessed contributions. It is recommended that, of this balance:

(i) The amount of $19,596,389 representing the unencumbered balance of appropriations be credited to Member States; and

(ii) The amount of $17,211,413 consisting of interest and miscellaneous income ($18,272,299), taking into consideration the outstanding assessed contributions ($1,060,886), be retained in the Special Account until a decision is taken by the General Assembly regarding the proposed Peace-Keeping Reserve Fund.

Notes

1/ From Kuwait ($1,000,000), New Zealand ($177,000), Republic of Korea ($100,000), Switzerland ($1,837,900) and the Union of Soviet Socialist Republics ($600,000).

2/ From Japan ($10,000,000) and Morocco ($1,000,000).

ANNEX I

United Nations Iran-Iraq Military Observer Group

Cumulative income and operating expenditures for the period from 9 August 1988 to 28 February 1991

(United States dollars)

		31 October 1991	31 August 1992
1.	INCOME		
	Net appropriations	193 617 000	
	Net authorization	2 178 000	
	Less: Applied credits	(23 627 000)	
	Add: United States share of staff assessment a/	756 713	
	Assessed contributions	172 924 713	172 924 713
	Voluntary contributions in kind	3 714 900	3 714 900
	Voluntary contributions in cash	11 000 000	11 000 000
	Interest income	9 171 027	9 999 427
	Miscellaneous income	1 678 998	8 272 872
	Subtotal	25 564 925	32 987 199
	Total income	198 489 638	205 911 912
2.	EXPENDITURES		
	Regular net operating costs	166 213 100	163 571 611
	Voluntary contributions in kind	3 714 900	3 714 900
		169 928 000	167 286 511
	Add: United States share of total staff assessment a/	756 713	756 713
	Total expenditures		168 043 224
3.	OUTSTANDING ASSESSMENTS	-	1 060 886
4.	UNUTILIZED BALANCE (1-2-3)	-	36 807 802

a/ United States share of staff assessment totals $1,017,621. However, a credit in the amount of $260,908 was applied from the unencumbered balance for the period from 1 October 1990 to 28 February 1991 resulting in a net share of $756,713.

ANNEX II

United Nations Iran-Iraq Military Observer Group

Resources made available and operating costs for the period
9 August 1988 to 28 February 1991

(United States dollars)

	Reference	Gross	Net
1.	RESOURCES		
	(a) Appropriations		
	9 August 1988-8 February 1989	35 700 000	35 000 000
	9 August 1988-8 February 1989	18 300 000	18 500 000
	9 February-30 September 1989	61 678 175	60 929 016
	1 October 1989-31 March 1990	34 153 825	33 738 984
	1 April-30 September 1990	29 800 000	29 000 000
	1 October-30 November 1990	9 823 000	9 503 000
	1 December 1990-31 January 1991	7 274 000	6 946 000
	(b) Authorization		
	1-28 February 1991	2 384 000	2 178 000
	(c) Voluntary contributions in kind a/	3 714 900	3 714 900
	(d) Voluntary contributions in cash	11 000 000	11 000 000
	Total resources	213 827 900	210 509 900
2.	OPERATING COSTS		
	9 August 1988-30 September 1989	92 173 310	90 992 608
	1 October 1989-30 September 1990	56 363 432	54 676 203
	1 October 1990-28 February 1991	19 136 269	17 902 800
	Voluntary contributions in kind	3 714 900	3 714 900
	Total operating costs	171 387 911	167 286 511

	Reference	Gross	Net
3.	CREDITS TO MEMBER STATES		
	1 April 1990-30 September 1990	5 000 000	5 000 000
	1 October 1990-30 November 1990	9 823 000	9 503 000
	1 December 1990-31 January 1991	7 274 000	6 946 000
	1-28 February 1991	2 384 000	2 178 000
	Total credits	24 481 000	23 627 000
4.	INTEREST AND MISCELLANEOUS INCOME THROUGH 30 SEPTEMBER 1992		
	(a) Interest income		
	9 August 1988-30 September 1989	2 223 945	2 223 945
	1 October 1989-30 September 1990	4 277 915	4 277 915
	1 October 1990-31 December 1991	2 927 384	2 927 384
	1 January 1992-30 September 1992	570 183	570 183
	Subtotal	9 999 427	9 999 427
	(b) Miscellaneous income		
	9 August 1988-30 September 1989	44 987	44 987
	1 October 1989-30 September 1990	2 693	2 693
	1 October 1990-31 December 1991	1 776 016	1 776 016
	1 January 1992-30 September 1992	85 026	85 026
	Subtotal	1 908 722	1 908 722
	(c) Sale of equipment	6 364 150	6 364 150
	Total interest and miscellaneous income	18 272 299	18 272 299
5.	Outstanding assessments		1 060 886
6.	Unutilized balance (1-2-3+4-5)		36 807 802

a/ Excludes voluntary contributions in kind for which no budgetary provision was made consisting of four Cryptocom voice encryption devices, the training of two radio technicians in the maintenance and repair of the machines, and two fixed-wing aircraft with crew - all of which were provided by the Government of Switzerland.

ANNEX III

United Nations Iran-Iraq Military Observer Group

Expenditures for the period from 9 August 1988 to 28 February 1991, including liquidation costs

(United States dollars)

Summary statement

Item	Regular operating costs	Voluntary contributions	Total expenditures
1. Military personnel costs			
(a) Military observers mission subsistence allowance	52 257 506	-	52 257 506
(b) Other military mission subsistence allowance	14 617 280	-	14 617 280
(c) Military travel	12 788 780	600 000	13 388 780
Total, line 1	79 663 566	600 000	80 263 566
2. Civilian staff costs			
(a) International staff	8 751 582	-	8 751 582
(b) Local staff	4 547 162	-	4 547 162
(c) Common staff costs	10 348 259	-	10 348 259
(d) Mission subsistence allowance	16 396 047	-	16 396 047
(e) Official travel	307 438	-	307 438
Total, line 2	40 350 488	-	40 350 488

	Item	Regular operating costs	Voluntary contributions	Total expenditures
3.	Premises			
	(a) Rental and alteration	451 843	-	451 843
	(b) Maintenance	65 081	-	65 081
	(c) Utilities	20 230	-	20 230
	(d) Construction	284 113	-	284 113
	Total, line 3	821 267	-	821 267
4.	Rental of aircraft	14 917 418	2 014 900	16 932 318
5.	Communications			
	(a) Via satellite	72 629	-	72 629
	(b) Rental of satellite transponder	340 000	-	340 000
	(c) Commercial communications	2 118 616	-	2 118 616
	(d) Electrical supplies	34 648	-	34 648
	(e) Communication supplies	1 144 770	-	1 144 770
	(f) Communication equipment	6 488 894	-	6 488 894
	(g) Generators	580 655	-	580 655
	(h) Test equipment	486 546	-	486 546
	Total, line 5	11 266 758	-	11 266 758

Item		Regular operating costs	Voluntary contributions	Total expenditures
6.	Other equipment			
	(a) Maintenance and spare parts	110 203	-	110 203
	(b) Office equipment and furniture	232 846	-	232 846
	(c) Accommodation equipment	4 698	-	4 698
	(d) EDP equipment	66 008	-	66 008
	(e) Reproduction equipment	57 201	-	57 201
	(f) Teleprinter	10 161	-	10 161
	(g) Observation equipment	253 586	-	253 586
	(h) Other equipment	716 102	275 000	991 102
	(i) Medical equipment	5 751	-	5 751
	(j) Security equipment	5 772	-	5 772
	(k) Tentage	5 154	-	5 154
	(l) Water purification equipment	36 407	-	36 407
	Total, line 6	1 503 889	275 000	1 778 889
7.	Transport operations			
	(a) Spare parts, repair and maintenance	1 354 374	-	1 354 374
	(b) Acquisition of vehicles	5 193 665	825 000	6 018 665
	(c) Petrol, oil and lubricants	255 588	-	255 588
	(d) Insurance	68 140	-	68 140
	(e) Workshop equipment	18 200	-	18 200
	Total, line 7	6 889 967	825 000	7 714 967

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	Item	Regular operating costs	Voluntary contributions	Total expenditures
8.	Supplies and services			
	(a) Audit services	13 500	-	13 500
	(b) Hospitality	6 318	-	6 318
	(c) Contractual services	80 641	-	80 641
	(d) Medical treatment and services	36 352	-	36 352
	(e) Miscellaneous claims and services	1 382 390	-	1 382 390
	(f) Stationery and office supplies	358 964	-	358 964
	(g) Sanitation supplies	(1 075)	-	(1 075)
	(h) Subscriptions	76 943	-	76 943
	(i) Medical supplies	131 136	-	131 136
	(j) Miscellaneous supplies	41 277	-	41 277
	(k) Uniforms and clothing	455 086	-	455 086
	(l) Field defence stores	12 292	-	12 292
	(m) Quartermaster and general stores	515 444	-	515 444
	Total, line 8	3 109 268	-	3 109 268
9.	Freight	715 126	-	715 126
10.	Death and disability awards	582 293	-	582 293
11.	Standard troop cost reimbursement	2 624 280	-	2 624 280

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	Item	Regular operating costs	Voluntary contributions	Total expenditures
12.	Usage factor	167 791	-	167 791
13.	Support account for peace-keeping operations	784 500	-	784 500
14.	Integrated Management Information System	175 000	-	175 000
15.	Staff assessment	4 101 400	-	4 101 400
	Total, lines 1-15	167 673 011	3 714 900	171 387 911
16.	Income from staff assessment	(4 101 400)	-	(4 101 400)
	Net total	163 571 611	3 714 900	167 286 511

ANNEX IV

United Nations Iran-Iraq Military Observer Group

Status of the unliquidated obligations as at 30 September 1992

(United States dollars)

1.	Outstanding claims from Governments		
	Military observers	729 223	
	Death and disability	500 000	
	Rental of premises	66 852	
	Aircraft rental	1 281 518	
	Commercial communications	175 339	
	Communication parts and supplies	3 426	
	Medical supplies	4 500	
	Miscellaneous supplies	35 860	
	Miscellaneous equipment	74 860	2 871 578
2.	Other obligations		131 829
	Total unliquidated obligations		3 003 407

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ANNEX V

United Nations Iran-Iraq Military Observer Group

Revised expenditures for the period from 1 October 1990 to 28 February 1991 including liquidation costs

Summary statement

(Thousands of United States dollars)

Item	Previously reported expenditures	Revised expenditures	Increase/ (decrease)
1. Military personnel costs			
(a) Military observers mission subsistence allowance	4 092.1	4 167.3	75.2
(b) Other military mission subsistence allowance	961.6	973.2	11.6
(c) Military travel	1 059.7	889.0	(170.7)
Total, line 1	6 113.4	6 029.5	(83.9)
2. Civilian staff costs			
(a) International staff	2 230.0	2 212.5	(17.5)
(b) Local staff	1 081.7	1 389.8	308.1
(c) Common staff costs	2 122.5	2 675.5	553.0
(d) Mission subsistence allowance	2 372.4	2 843.9	471.5
(e) Official travel	61.7	67.7	6.0
Total, line 2	7 868.3	9 189.4	1 321.1
3. Premises			
(a) Repair, alteration and maintenance	17.8	5.6	(12.2)
(b) Utilities	17.2	18.5	1.3
Total, line 3	35.0	24.1	(10.9)
4. Rental of aircraft	1 460.0	1 096.4	(363.6)

Item	Previously reported expenditures	Revised expenditures	Increase/ (decrease)
5. Communications			
(a) Via satellite	16.2	11.0	(5.2)
(b) Rental of satellite transponder	103.5	103.5	-
(c) Commercial	313.9	226.3	(87.6)
(d) Pouch	25.8	27.5	1.7
(e) Electrical supplies	0.1	0.1	-
(f) Communication supplies	18.6	18.6	-
(g) Communication equipment	16.4	16.4	-
(h) Test equipment	-	0.4	0.4
Total, line 5	494.5	403.8	(90.7)
6. Other equipment			
(a) Maintenance and spare parts	25.1	25.8	0.7
(b) Office furniture and equipment	3.2	3.2	-
(c) Miscellaneous equipment	6.8	6.8	-
Total, line 6	35.1	35.8	0.7
7. Transport			
(a) Spare parts and commercial repair	90.9	19.1	(71.8)
(b) Petrol, oil and lubricants	33.6	36.8	3.2
(c) Insurance	12.7	13.2	0.5
(d) Workshop equipment	1.0	1.0	-
Total, line 7	138.2	70.1	(68.1)

	Item	Previously reported expenditures	Revised expenditures	Increase/ (decrease)
8.	Supplies and services			
	(a) Hospitality	0.8	0.9	0.1
	(b) Contractual services	23.9	23.9	-
	(c) Medical treatment	14.5	14.4	(0.1)
	(d) Miscellaneous claims and services	28.9	31.9	3.0
	(e) Stationery and office supplies	1.0	1.5	0.5
	(f) Sanitation and cleaning materials	(0.1)	0.1	0.2
	(g) Subscriptions	5.7	4.3	(1.4)
	(h) Medical supplies	4.7	4.7	-
	(i) Clothing and uniforms	39.7	39.3	(0.4)
	(j) Miscellaneous supplies	-	0.4	0.4
	(k) Quartermaster and general stores	20.0	14.2	(5.8)
	Total, line 8	139.1	135.6	(3.5)
9.	Freight and cartage	67.2	54.8	(12.4)
10.	Death and disability awards	142.0	-	(142.0)
11.	Standard troop cost reimbursement	162.0	162.0	-
12.	Usage factor	10.5	10.5	-
13.	Support account for peace-keeping operations	591.8	591.8	-
14.	Integrated Management Information System	99.0	99.0	-
15.	Staff assessment	1 136.7	1 233.5	96.8
	Total, lines 1-15	18 492.8	19 136.3	643.5
16.	Income from staff assessment	(1 136.7)	(1 233.5)	(96.8)
	Net total	17 356.1	17 902.8	546.7

ANNEX VI

United Nations Iran-Iraq Military Observer Group

Revised performance report for the period from 1 October 1990 to 28 February 1991 including liquidation costs

Summary statement

(Thousands of United States dollars)

	Item	Revised apportionment	Revised expenditures	Savings (over-runs)
1.	Military personnel costs			
	(a) Military observers mission subsistence allowance	4 830.6	4 167.3	663.3
	(b) Other military mission subsistence allowance	1 236.5	973.2	263.3
	(c) Military travel	883.0	889.0	(6.0)
	Total, line 1	6 950.1	6 029.5	920.6
2.	Civilian staff costs			
	(a) International staff	1 723.4	2 212.5	(489.1)
	(b) Local staff	1 048.6	1 389.8	(341.2)
	(c) Common staff costs	1 801.3	2 675.5	(874.2)
	(d) Mission subsistence allowance	2 473.4	2 843.9	(370.5)
	(e) Official travel	30.0	67.7	(37.7)
	Total, line 2	7 076.7	9 189.4	(2 112.7)
3.	Premises			
	(a) Repair, alteration and maintenance	52.5	5.6	46.9
	(b) Utilities	25.5	18.5	7.0
	Total, line 3	78.0	24.1	53.9
4.	Rental of aircraft	2 338.5	1 096.4	1 242.1

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Item	Revised apportionment	Revised expenditures	Savings (over-runs)
5. Communications			
(a) Via satellite	42.5	11.0	31.5
(b) Rental of satellite transponder	75.0	103.5	(28.5)
(c) Commercial	250.0	226.3	23.7
(d) Pouch	20.0	27.5	(7.5)
(e) Electrial supplies	15.5	0.1	15.4
(f) Communication supplies	66.0	18.6	47.4
(g) Communication equipment	29.0	16.4	12.6
(h) Test equipment	-	0.4	(0.4)
Total, line 5	498.0	403.8	94.2
6. Other equipment			
(a) Maintenance and spare parts	67.5	25.8	41.7
(b) Office furniture and equipment	61.0	3.2	57.8
(c) Miscellaneous equipment	7.5	6.8	0.7
Total, line 6	136.0	35.8	100.2
7. Transport			
(a) Spare parts and commercial repair	59.0	19.1	39.9
(b) Petrol, oil and lubricants	144.5	36.8	107.7
(c) Insurance	27.5	13.2	14.3
(d) Workshop equipment	29.5	1.0	28.5
Total, line 7	260.5	70.1	190.4

Item	Revised apportionment	Revised expenditures	Savings (over-runs)
8. Supplies and services			
(a) Hospitality	5.0	0.9	4.1
(b) Contractual services	35.0	23.9	11.1
(c) Medical treatment	13.0	14.4	(1.4)
(d) Miscellaneous claims and services	21.5	31.9	(10.4)
(e) Stationery and office supplies	38.5	1.5	37.0
(f) Sanitation and cleaning materials	6.5	0.1	6.4
(g) Subscriptions	7.5	4.3	3.2
(h) Medical supplies	10.5	4.7	5.8
(i) Clothing and uniforms	8.0	39.3	(31.3)
(j) Miscellaneous supplies	5.0	0.4	4.6
(k) Quartermaster and general stores	34.0	14.2	19.8
Total, line 8	184.5	135.6	48.9
9. Freight and cartage	80.5	54.8	25.7
10. Death and disability awards	142.0	-	142.0
11. Standard troop cost reimbursement	179.3	162.0	17.3
12. Usage factor	12.1	10.5	1.6
13. Support account for peace-keeping operations	591.8	591.8	-
14. Integrated Management Information System	99.0	99.0	-

Item	Revised apportionment	Revised expenditures	Savings (over-runs)
15. Staff assessment	854.0	1 233.5	(379.5)
Total, lines 1-15	19 481.0	19 136.3	344.7
16. Income from staff assessment	(854.0)	(1 233.5)	379.5
Net total	18 627.0	17 902.8	724.2

ANNEX VII

United Nations Iran-Iraq Observer Mission

Disposition of property

(United States dollars)

	Description of property	Quantity	Inventory value	Residual value
I.	Property not listed in document A/46/744			
	(a) Transferred to the United Nations Iraq-Kuwait Observation Mission (UNIKOM)			
1.	Building materials			
	Carpentry tools		3 436	3 436
	Plumbing materials		1 404	1 404
	Subtotal		4 840	4 840
2.	Spare parts and supplies			
	Copier spare parts		98 900	98 900
	Office supplies		132 442	132 442
	Vehicle spare parts		149 153	149 153
	Subtotal		380 495	380 495
3.	Uniforms and clothing			
	Body armour	313	60 675	30 338
4.	Miscellaneous equipment			
	Air conditioners	35	16 742	8 371
	Fans, electric	29	2 307	1 153
	Laminating machines	3	705	353
	Office equipment		41 346	20 673
	Projector, overhead	1	850	425
	Scales	4	454	227
	Televisions	13	8 002	4 001
	Subtotal		70 406	35 203

	Description of property	Quantity	Inventory value	Residual value
5.	Accommodation equipment			
	Freezers	17	17 594	8 797
	Refrigerators	21	10 000	5 000
	Subtotal		27 594	13 797
6.	Communications equipment			
	Earth station satellites	2	907 207	816 486
	Other equipment		842 489	758 240
	Subtotal		1 749 696	1 574 726
7.	Generators			
	4.25 KVA	5	11 875	5 938
	10.6 KVA	22	114 576	57 288
	19.8 KVA	1	23 828	11 914
	27 KVA	4	37 680	18 840
	55 KVA	2	22 310	11 155
	Spare parts	—	69 833	69 833
	Subtotal	34	280 102	174 968
8.	Medical equipment		1 250	625
	Total (a)		2 575 058	2 214 992
	(b) Transferred to the United Nations Advance Mission in Cambodia (UNAMIC)			
1.	Communications equipment			
	Radio transceivers VHF	2	18 329	16 496
	Spectra base stations	15	33 683	30 315
	Handi-talkies	50	51 833	46 650
	Portable radios	5	2 678	2 410
	Other equipment		298 619	268 757
	Total (b)		405 142	364 628

	Description of property	Quantity	Inventory value	Residual value
	(c) Transferred to the United Nations Disengagement Observer Force (UNDOF)			
2.	Communications equipment			
	Radios, portable VHF	25	66 884	60 196
	(d) Transferred to the United Nations Guard Contingent in Iraq (UNGCI)			
1.	Communications equipment			
	Battery chargers	6	907	816
	Other equipment		45 333	40 800
	Total (d)		46 240	41 616
	(e) Transferred to the Office of the Secretary-General in Baghdad (UNOSGI)			
1.	Vehicles			
	Jeeps, commercial	5	55 069	49 041
	(f) Transferred to the United Nations Protection Force (UNPROFOR)			
1.	Communications equipment		140 436	126 392
2.	Miscellaneous equipment			
	Generator	1	9 788	4 894
	Copier	3	66 660	33 330
	Subtotal		76 448	38 224
	Total (f)		216 884	164 616

Description of property	Quantity	Inventory value	Residual value
(g) Transferred to the United Nations Mission for the Referendum in Western Sahara (MINURSO)			
1. Communications equipment		58 656	52 790
(h) Transferred to the United Nations Interim Force in Lebanon			
1. Communications equipment		25 162	22 646
TOTAL I (a through h)		3 449 095	2 970 525
II. Property previously reported in A/46/744 - no change in residual value			
(a) Transferred to the United Nations Iraq-Kuwait Observation Mission (UNIKOM)			
1. Vehicles			
Sedans, light	23	266 478	180 742
Sedans, medium	7	115 685	84 212
Jeeps, commercial	124	1 928 701	1 228 095
Minibuses	17	221 641	141 955
Buses, medium	9	208 535	164 470
Delivery vans	9	104 299	69 028
Trucks	3	64 212	44 948
Truck, with crane	1	44 178	26 507
Forklift	1	27 280	21 824
Subtotal	194	2 981 009	1 961 781
2. Miscellaneous equipment			
Air conditioners	8	2 376	1 188
Anvil, blacksmith	1	107	53
Laminating machine	1	235	117
Refrigerator	1	500	250
Televisions	4	2 464	1 232
Subtotal		5 682	2 840

Description of property	Quantity	Inventory value	Residual value
(b) Transferred to the Office of the Secretary-General in Baghdad (UNOSGI)			
1. Vehicles			
Sedans, light	3	34 758	22 014
Sedan, medium	1	16 799	13 439
Jeeps, commercial	2	32 694	19 616
Subtotal	6	84 251	55 069
(c) Transferred to the Office of the Secretary-General in Teheran (UNOSGI)			
1. Vehicles			
Sedans, medium	4	64 652	48 488
Jeeps, commercial	3	39 415	31 532
Minibus	1	12 743	8 920
Subtotal	8	116 810	88 940
(d) Sold to the Government of Iran			
1. Vehicles			
Jeeps, commercial	79	948 000	948 000
Spare parts for above	—	49 300	49 300
Subtotal	79	997 300	997 300
Total II (a through d)		4 185 052	3 105 930

Description of property	Quantity	Inventory value	Residual value
III. Property previously reported in A/46/744 - revised residual value			
(a) Transferred to the United Nations Iraq-Kuwait Observation Mission (UNIKOM)			
1. Accommodation structures			
Warehouse buildings	4	97 561	58 537
2. Office furniture			
Bookcases	8	854	512
Filing cabinets	34	5 578	3 347
Chairs	22	3 817	2 290
Desks	20	6 381	3 829
Safes	6	1 560	936
Subtotal		18 190	10 914
3. Office equipment			
Typewriters, manual	15	5 969	2 985
Typewriters, electric	27	21 083	10 541
Calculators	26	3 038	1 519
Photocopiers	10	44 052	22 026
Subtotal		74 142	37 071
4. EDP equipment			
Computers	7	14 445	7 223
Printers	3	2 247	1 124
Subtotal	10	16 692	8 347
5. Observation equipment			
Binoculars, field	165	30 717	15 359
Binoculars, night observation	22	192 627	96 313
Other equipment		580	290
Subtotal		223 924	111 962

	Description of property	Quantity	Inventory value	Residual value
6.	Maintenance equipment			
	Battery chargers	5	2 370	1 185
	Electric drills	16	3 843	1 921
	Electric grinders	12	3 083	1 541
	Workshop vices	21	2 544	1 272
	Heaters, portable	4	5 409	2 705
	Jacks, hydraulic	14	9 726	4 863
	Vacuum cleaners	17	2 370	1 185
	Other		90 406	45 203
	Subtotal		119 751	59 875
7.	Miscellaneous equipment			
	Camera, still	11	1 978	989
	Total III (1-7)		552 238	287 695
	TOTAL I THROUGH III		8 186 385	6 364 150